

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0593 Target Range Elem 32 Missoula

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	61	231,212	80,624	79,222	
2006	62	241,666	84,470	81,548	1,163
2007			83,545	80,507	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 10,453

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 3,790
Per-student amount for FY 2006----- 3,898

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	61	231,212	97,165	134,047	
2006	62	241,666	107,341	134,324	1,163
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 278

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,197

Per-student amount for FY 2006----- 2,167

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Target Range Elem 0593

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Target Range Elem 0593						
01 General Fund						
280 Special Education - Local and State						
1XXX Instruction						
		1XX	Personal Services - Salaries		85014.48	85288.34
		2XX	Personal Services - Employee Benefits		36090.46	31301.77
		3XX	Purchased Professional and Technical Services		7314.50	10130.50
		5XX	Other Purchased Services		1716.38	1124.60
		6XX	Supplies and Materials		4384.70	3557.40
21XX Support Services - Students						
		1XX	Personal Services - Salaries		62166.32	71653.30
		2XX	Personal Services - Employee Benefits		11763.78	12561.28
		5XX	Other Purchased Services		504.00	363.12
		6XX	Supplies and Materials		554.66	1406.43
		810	Dues and Fees		292.00	294.00
14 Retirement Fund						
280 Special Education - Local and State						
1XXX Instruction						
		2XX	Personal Services - Employee Benefits		12041.19	12999.68
21XX Support Services - Students						
		2XX	Personal Services - Employee Benefits		9369.88	10985.08
District/Coop Totals					231,212.35	241,665.50
Prime Applicant Totals					231,212.35	241,665.50